



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF DORCHESTER WATER UTILITY

Principal Office: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF DORCHESTER WATER UTILITY

Utility Address: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JUDY ROBIDA

Title: CLERK TREASURER

Office Address:

228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

Telephone: (715) 654 - 5006

Fax Number: (715) 654 - 5083

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY SOYK

Title: CPA

Office Address: LARRY SOYK, CPA

116 N 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723

Fax Number:

E-mail Address: lsoyk@charter.net

President, chairman, or head of utility commission/board or committee:

Name: JAMES MAURINA

Title:

Office Address:

414 N 3RD
DORCHESTER, WI 54425

Telephone: (715) 654 - 5960

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA

116 N 1ST ST

P.O. BOX M

ABBOTSFORD, WI 54405

Telephone:**Fax Number:****E-mail Address:****Date of most recent audit report:** 6/19/2002**Period covered by most recent audit:** 01/01/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: JOHN SMITH**Title:** SUPERINTENDENT**Office Address:**

228 W. WASHINGTON AVENUE

DORCHESTER, WI 54425

Telephone: (715) 654 - 5006**Fax Number:****E-mail Address:**

Name of utility commission/committee: BILL KAISER, JIM MAURINA, BIRTHE SEIDEL

Names of members of utility commission/committee:

WILLIAM KAISER

JIM MARINA

BEA SEIDEL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	98,238	102,228	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,979	53,313	2
Depreciation Expense (403)	22,453	22,317	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,494	24,334	5
Total Operating Expenses	106,926	99,964	
Net Operating Income	(8,688)	2,264	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,688)	2,264	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	21	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	21	
Total Income	(8,688)	2,285	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(8,688)	2,285	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,040	10,034	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	9,040	10,034	
Net Income	(17,728)	(7,749)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	343,555	328,153	19
Balance Transferred from Income (433)	(17,728)	(7,749)	20
Miscellaneous Credits to Surplus (434)	24,354	23,151	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	350,181	343,555	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX FORGIVENESS	24,354	8
Total (Acct. 434):	24,354	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	98,238	0	0	0	98,238	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	98,238	0	0	0	98,238	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,722,728	1,402,836	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	302,092	279,171	2
Net Utility Plant	2,420,636	1,123,665	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	97,317	2,910	7
Total Other Property and Investments	97,317	2,910	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	28,284	42,078	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,907	15,756	11
Other Accounts Receivable (143)	400,193	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	242,948	14
Materials and Supplies (150)	5,036	5,200	15
Prepayments (165)	1,225	1,062	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	450,645	307,044	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,968,598	1,433,619	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	770,642	763,530	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	350,181	343,555	23
Total Proprietary Capital	1,120,823	1,107,085	
LONG-TERM DEBT			
Bonds (221)	231,520	162,624	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	231,520	162,624	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	227,688	24,237	28
Payables to Municipality (233)	734,387	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,763	6,386	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	964,838	30,623	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	651,417	133,287	38
Total Liabilities and Other Credits	2,968,598	1,433,619	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,365,899	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	1,356,829				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,722,728	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	302,092	0	0	0	9
Total Accumulated Provision	302,092	0	0	0	
Net Utility Plant	2,420,636	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	279,171				279,171	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,453				22,453	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,188				1,188	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,641	0	0	0	23,641	13
Debits during year						14
Book cost of plant retired	720				720	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	720	0	0	0	720	19
Balance End of Year	302,092	0	0	0	302,092	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,036	5,200	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,036	5,200	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	763,530	1
Changes during year (explain):		
FROM TIF IMPROVEMENTS	7,112	2
Balance end of year	770,642	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bonds	09/23/2002	04/30/2013	4.40%	231,520	1
Total Bonds (Account 221):				231,520	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,493	2
Charged electric department expense	329	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	25,822	
Taxes paid during year:		
County, state and local taxes	24,354	6
Social Security taxes	1,384	7
PSC Remainder Assessment	84	8
Other (explain):		
NONE		9
Total payments and other debits	25,822	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
revenue bonds	6,386	9,040	12,663	2,763	1
Subtotal	6,386	9,040	12,663	2,763	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,386	9,040	12,663	2,763	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	133,287	0	0	0	0	133,287	1
Add credits during year:							
For Services	1,600					1,600	2
For Mains						0	3
Other (specify):							
FOR PLANT CONSTRUCTION	516,530					516,530	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	651,417	0	0	0	0	651,417	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
GRANT FUND	5,000	3
IMPROVEMENT FUND	50,085	4
RESERVE ACCT	42,232	5
Total (Acct. 125):	97,317	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,907	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	15,907	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
DUE FROM GOV-FOR PLANT EXPENDITURE REIMBURSEMENT	400,193	13
Total (Acct. 143):	400,193	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
CHEMICALS	1,225	15
Total (Acct. 165):	1,225	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	734,387	18
Total (Acct. 233):	734,387	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,358,558	0	0	0	1,358,558	1
Materials and Supplies	5,118	0	0	0	5,118	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	290,631	0	0	0	290,631	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	392,352	0	0	0	392,352	6
Other (specify):						
NONE					0	7
Average Net Rate Base	680,693	0	0	0	680,693	
Net Operating Income	(8,688)	0	0	0	(8,688)	8
Net Operating Income as a percent of Average Net Rate Base	-1.28%	N/A	N/A	N/A	-1.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	767,086	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	346,868	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,113,954	
Net Income		
Net Income	(17,728)	5
Percent Return on Proprietary Capital	-1.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE UTILITY IS IN THE PROCESS OF BUILDING A NEW TREATMENT PLANT.
THIS PROJECT WAS STILL IN PROGRESS AT THE END OF THE YEAR.
THE PROJECT HAS BEEN FUNDED BY A COMBINATION OF BORROWING FROM
THE GENERAL FUND AND ALSO GRANTS FROM THE GOVERNMENT.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

THE GENERAL FUND OF THE VILLAGE MADE ADVANCS TO THE UTILITY TO BE USED FOR THE BUILDING OF THE NEW TREATMENT PLANT.

THERE IS A LARGE RECEIVABLE FOR REIMBURSABLE EXPENDITURES FROM THE STATE FOR THIS PLANT PROJECT.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/16/04, no response; add to 2003 review.
May 1, 2003

Ms. Judy Robida, Clerk Treasurer
Dorchester Water Utility
228 West. Washington Avenue
Dorchester, WI 54425-0145

Re: 2002 Analytical Review DWCCA-1660-ELE

Dear Ms. Robida:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

There are 10 meters, size 1-inch or less, reported added on Page W-17. On Page W-8, \$3,960 is reported in Account 346 for meter additions to utility plant. This computes to an average cost of \$396 per meter. Our high end range for average meter cost is \$150. Please explain the apparent \$396 average cost for these meters.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\1660
Dorchester.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	96,840	1
Total Sales of Water	96,840	
Other Operating Revenues		
Forfeited Discounts (470)	310	2
Other Water Revenues (474)	1,088	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,398	
Total Operating Revenues	98,238	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,429	5
General Operating Expenses (680-690)	19,550	6
Total Operation and Maintenance Expenses	58,979	
Other Operating Expenses		
Depreciation Expense (403)	22,453	7
Amortization Expense (404)		8
Taxes (408)	25,494	9
Total Other Operating Expenses	47,947	
Total Operating Expenses	106,926	
NET OPERATING INCOME	(8,688)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	40	100	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	40	100	
Metered Sales to General Customers (461)				
Residential	290	11,630	33,377	4
Commercial	45	3,067	9,554	5
Industrial	29	4,522	10,358	6
Total Metered Sales to General Customers (461)	364	19,219	53,289	
Private Fire Protection Service (462)	12		6,880	7
Public Fire Protection Service (463)	1		35,174	8
Other Sales to Public Authorities (464)	6	306	1,397	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	384	19,565	96,840	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,174	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	35,174	
Forfeited Discounts (470):		
Customer late payment charges	210	5
Other (specify):		
FOR PERMITS	100	6
Total Forfeited Discounts (470)	310	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,088	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,088	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,957	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,310	3
Chemicals (630)	11,984	4
Supplies and Expenses (640)	2,080	5
Repairs of Water Plant (650)	4,798	6
Transportation Expenses (660)	300	7
Total Plant Operation and Maintenance Expenses	39,429	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,246	8
Office Supplies and Expenses (681)	753	9
Outside Services Employed (682)	6,388	10
Insurance Expense (684)	4,138	11
Employees Pensions and Benefits (686)	3,546	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,479	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,550	
Total Operation and Maintenance Expenses	58,979	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		24,354	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		329	2
Net property tax equivalent		24,025	
Social Security		1,385	3
PSC Remainder Assessment		84	4
Other (specify): NONE			5
Total tax expense		25,494	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231664				3
County tax rate	mills		8.182180				4
Local tax rate	mills		7.076435				5
School tax rate	mills		10.732989				6
Voc. school tax rate	mills		2.241679				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.464947				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		28.464947				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.076435				14
Combined School Tax Rate	mills		12.974668				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.051103				17
Total Tax Rate	mills		28.464947				18
Ratio of Local and School Tax to Total	dec.		0.704414				19
Total tax net of state credit	mills		28.464947				20
Net Local and School Tax Rate	mills		20.051103				21
Utility Plant, Jan. 1	\$	1,402,836	1,402,836				22
Materials & Supplies	\$	5,200	5,200				23
Subtotal	\$	1,408,036	1,408,036				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,408,036	1,408,036				26
Assessment Ratio	dec.		0.862600				27
Assessed Value	\$	1,214,572	1,214,572				28
Net Local & School Rate	mills		20.051103				29
Tax Equiv. Computed for Current Year	\$	24,354	24,354				30
Tax Equivalent per 1994 PSC Report	\$	22,026					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	24,354					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	427		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,396		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	70,944		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	109,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,369		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	932		20
Total Pumping Plant	29,617	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	7,500	22
Water Treatment Equipment (332)	3,930		23
Total Water Treatment Plant	3,930	7,500	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,189		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			427	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			38,396	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			70,944	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	109,767	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,369	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			932	20
Total Pumping Plant	0	0	29,617	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			7,500	22
Water Treatment Equipment (332)			3,930	23
Total Water Treatment Plant	0	0	11,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,189	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	367,219		26
Transmission and Distribution Mains (343)	637,909	1,242	27
Fire Mains (344)	0		28
Services (345)	45,557	2,700	29
Meters (346)	38,001	3,960	30
Hydrants (348)	102,085		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,197,960	7,902	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,015		36
Transportation Equipment (373)	2,091		37
Other General Equipment (379)	4,837		38
Other Tangible Property (390)	0		39
Total General Plant	9,943	0	
Total utility plant in service directly assignable	1,351,217	15,402	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,351,217	15,402	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			367,219	26
Transmission and Distribution Mains (343)			639,151	27
Fire Mains (344)			0	28
Services (345)			48,257	29
Meters (346)	720		41,241	30
Hydrants (348)			102,085	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	720	0	1,205,142	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,015	36
Transportation Equipment (373)			2,091	37
Other General Equipment (379)			4,837	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	9,943	
Total utility plant in service directly assignable	720	0	1,365,899	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	720	0	1,365,899	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,026	2,026	1
February			1,809	1,809	2
March			2,023	2,023	3
April			2,233	2,233	4
May			2,235	2,235	5
June			2,518	2,518	6
July			2,320	2,320	7
August			2,045	2,045	8
September			1,954	1,954	9
October			1,971	1,971	10
November			2,082	2,082	11
December			1,969	1,969	12
Total annual pumpage	0	0	25,185	25,185	
Less: Water sold				19,565	13
Volume pumped but not sold				5,620	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				1,349	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,349	19
Volume pumped but unaccounted for				4,271	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	23
Date of maximum: 6/13/2002					24
Cause of maximum:					25
FILL TANK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				27	26
Date of minimum: 5/26/2002					27
Total KWH used for pumping for the year				89,886	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1	2	47	30	324,000	Yes	1
WELL #2	3	51	30	168,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BLANK	BLANK	5
Year Installed	1968	1938	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	160	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	10
Year Installed	1964	1939	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0215		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,881	0	0	0	2,881
M	D	6.000	31,463	0	0	0	31,463
M	D	8.000	16,721	30	0	0	16,751
Total Within Municipality			51,065	30	0	0	51,095
Total Utility			51,065	30	0	0	51,095

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	303	6	0	0	309		1
M	0.750	16	2	0	0	18		2
M	1.000	31	1	0	0	32		3
M	1.250	1	0	0	0	1		4
M	1.500	6	0	0	0	6		5
M	2.000	6	0	0	0	6		6
Total Utility		363	9	0	0	372	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	384	9	17	(2)	374	10	1
1.000	8	1	1	0	8	0	2
1.250	1	0	0	0	1	0	3
1.500	8	0	0	0	8	0	4
2.000	6	0	0	2	8	0	5
4.000	2	0	0	0	2	0	6
Total:	409	10	18	0	401	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	309	35	14	6	0	10	374	1
1.000	0	0	3	2	0	3	8	2
1.250	1	0	0	0	0	0	1	3
1.500	3	0	5	0	0	0	8	4
2.000	0	0	4	1	2	1	8	5
4.000	0	0	0	0	2	0	2	6
Total:	313	35	26	9	4	14	401	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	96				96	2
Total Fire Hydrants	96	0	0	0	96	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	96
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	96

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THERE WERE LESS REPAIRS MADE IN 2002 COMPARED TO PREVIOUS YEAR AS THE YEAR 2001 INCLUDED SOME EXTRAORDINARY REPAIR PROJECTS.

THERE WAS AN INCREASE IN THE USE OF OUTSIDE SERVICES DUE TO THIS YEARS PROJECTS WHICH WERE NOT CAPITALIZED AGAINST PLANT ACCOUNTS.

Water Mains (Page W-15)

THERE WERE ONLY SMALL ADDITIONS TO THE MAINS CATEGORY OF PLANT AND THE ADDITIONS WERE FINANCED BY THE UTILITY

Water Services (Page W-16)

SERVICES ARE ASSESSED AGAINST PROPERTY OWNERS AT A RATE OF \$400

Meters (Page W-17)

ADJUSTMENTS WERE TO ADJUST TO METER INVENTORY COUNT
